

<p>Form F-66 (IA-2) (6-30-2016)</p> <p style="text-align: center;">STATE OF IOWA</p> <p style="text-align: center;">2016</p> <p style="text-align: center;">FINANCIAL REPORT</p> <p style="text-align: center;">FISCAL YEAR ENDED</p> <p style="text-align: center;">JUNE 30, 2016</p> <p>CITY OF <u>JOHNSTON</u>, IOWA</p> <p>DUE: December 1, 2016</p>		<p style="text-align: center;">16207780100000</p> <p style="text-align: center;">Finance Director</p> <p style="text-align: center;">P O Box 419</p> <p style="text-align: center;">Johnston, IA 50131</p> <p style="text-align: center; font-size: small;">(Please correct any error in name, address, and ZIP Code)</p>		
<p>WHEN COMPLETED, PLEASE RETURN TO</p> <p>Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319</p>		<p>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</p>		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	13,500,644		13,500,644	13,310,678
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	13,500,644		13,500,644	13,310,678
Delinquent property taxes	0		0	0
TIF revenues	4,223,387		4,223,387	4,260,093
Other city taxes	758,588	0	758,588	721,939
Licenses and permits	839,770	0	839,770	774,158
Use of money and property	166,223	9,549	175,772	160,027
Intergovernmental	4,026,759	0	4,026,759	5,098,031
Charges for fees and service	1,423,287	7,565,368	8,988,655	8,184,688
Special assessments	0	121,295	121,295	119,468
Miscellaneous	577,355	463,576	1,040,931	906,861
Other financing sources	5,203,503	1,357,085	6,560,588	6,591,033
Total revenues and other sources	30,719,516	9,516,873	40,236,389	40,126,976
Expenditures and Other Financing Uses				
Public safety	5,433,614	0	5,433,614	5,868,805
Public works	3,145,975	0	3,145,975	3,440,982
Health and social services	31,262	0	31,262	38,745
Culture and recreation	2,887,296	0	2,887,296	3,050,510
Community and economic development	3,831,497	0	3,831,497	3,893,230
General government	1,113,526	0	1,113,526	1,236,908
Debt service	7,866,728	0	7,866,728	7,951,147
Capital projects	14,185,149	0	14,185,149	16,442,173
Total governmental activities expenditures	38,495,047	0	38,495,047	41,922,500
Business type activities	0	8,427,321	8,427,321	8,979,021
Total ALL expenditures	38,495,047	8,427,321	46,922,368	50,901,521
Other financing uses, including transfers out	4,026,136	2,441,219	6,467,355	6,499,300
Total ALL expenditures/And other financing uses	42,521,183	10,868,540	53,389,723	57,400,821
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-11,801,667	-1,351,667	-13,153,334	-17,273,845
Beginning fund balance July 1, 2015	34,647,243	8,407,401	43,054,644	43,054,644
Ending fund balance June 30, 2016	22,845,576	7,055,734	29,901,310	25,780,799
<p>Note - These balances do not include \$ <u>713,887</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</p>				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt	\$ 72,825,000		Other long-term debt	\$ 0
Revenue debt	\$ 5,327,000		Short-term debt	\$ 0
TIF Revenue debt	\$ 0			
			General obligation debt limit	\$ 102,596,153
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/29/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Teresa Rotschafer		515	727.7783	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	8,612,119			4,888,525			13,500,644			13,500,644	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	8,612,119	0		4,888,525	0		13,500,644		T01	13,500,644	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	8,612,119	0		4,888,525	0	0	13,500,644			13,500,644	6
7	TIF revenues			4,223,387				4,223,387		T01	4,223,387	7
8	Other city taxes											
9	Utility tax replacement excise taxes	314,814		0	133,152			447,966		T15	447,966	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	310,622						310,622		T19	310,622	13
15	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	625,436	0	0	133,152	0	0	758,588	0		758,588	15
16	Section B - LICENSES AND PERMITS	839,770						839,770		T29	839,770	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	9,480	107	1,488	562	65,613		77,250	9,549	U20	86,799	18
19	Rents and royalties	62,726	26,247					88,973		U40	88,973	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	72,206	26,354	1,488	562	65,613	0	166,223	9,549		175,772	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					7,519		7,519		B89	7,519	27
28	Community development block grants					360,606		360,606		B50	360,606	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	368,125	0	368,125	0		368,125	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		2,135,202					2,135,202		C46	2,135,202	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	45,883	5,069			53,075		104,027		C89	104,027	49		
50	Iowa Department of Transportation					10,224		10,224		C89	10,224	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority					0		0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	317,093		96,567	42,724			456,384		C89	456,384	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	362,976	2,140,271	96,567	42,724	63,299	0	2,705,837	0		2,705,837	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	76,216						76,216		D89	76,216	64		
65	Township contributions	40,712						40,712		D89	40,712	65		
66	Fire/EMT service	40,768						40,768		D89	40,768	66		
67	Johnston School Reimbursement SRO & NW 100th & Fiber	122,947				649,709		772,656		D89	772,656	67		
68	Reimbursment from Grimes NW 70th					22,445		22,445			22,445	68		
69								0			0	69		
70	Total local grants and reimbursements	280,643	0	0	0	672,154	0	952,797	0		952,797	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	643,619	2,140,271	96,567	42,724	1,103,578	0	4,026,759	0		4,026,759	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water						0	0	4,037,314	A91	4,037,314	73		
74	Sewer						0	0	2,840,346	A80	2,840,346	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	706,595						706,595		A81	706,595	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	687,708	A80	687,708	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	45,539						45,539		A89	45,539	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	275						275		A89	275	92		
93	Ambulance charges	499,391						499,391		A89	499,391	93		
94	Sidewalk street repair charges	13,431						13,431		A44	13,431	94		
95	Housing and urban renewal charges	73,090						73,090		A50	73,090	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	27,676						27,676		A89	27,676	99		
100	Park, recreation, and cultural charges	540						540		A61	540	100		
101	Animal control charges	1,750						1,750		A89	1,750	101		
102	Other charges - Specify		0			0		0			0	102		
103	B..N.A. Easement Fees		5,000			50,000		55,000			55,000	103		
104	TOTAL CHARGES FOR SERVICE	1,368,287	5,000	0	0	50,000	0	1,423,287	7,565,368		8,988,655	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0	121,295	U01	121,295	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	3,424	107			487,738		491,269		U99	491,269	108		
109	Deposits and sales/fuel tax refunds	40,874						40,874	303,231	U99	344,105	109		
110	Sale of property and merchandise	2,738	5,625					8,363	151,503	U11	159,866	110		
111	Fines							0		U30	0	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	3,002			30			3,032	3,424		6,456	113		
114	Commerce Bank Revenue Share	12,957						12,957			12,957	114		
115	Kites on the Green	12,865						12,865			12,865	115		
116	Insurance Reimbursement	7,995						7,995	5,418		13,413	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	83,855	5,732	0	30	487,738	0	577,355	463,576		1,040,931	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	12,245,292	2,177,357	4,321,442	5,064,993	1,706,929	0	25,516,013	8,159,788		33,675,801	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	22,370				50,000		72,370	20,863	NR	93,233	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	580,844	35,300		1,041,297	268,700		1,926,141	1,336,222		3,262,363	127		
128	Internal TIF loans and transfers in			390,971	1,814,021	1,000,000		3,204,992			3,204,992	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	603,214	35,300	390,971	2,855,318	1,318,700	0	5,203,503	1,357,085		6,560,588	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	12,848,506	2,212,657	4,712,413	7,920,311	3,025,629	0	30,719,516	9,516,873		40,236,389	132		
133												133		
134	Beginning fund balance July 1, 2015	5,636,371	999,713	4,568,126	146,126	23,296,907		34,647,243	8,407,401		43,054,644	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,484,877	3,212,370	9,280,539	8,066,437	26,322,536	0	65,366,759	17,924,274		83,291,033	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	3,120,756	5,236					3,125,992		E62	3,125,992	2		
3	Purchase of land and equipment	129,602	11,000					140,602		G62	140,602	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	14,419						14,419		E89	14,419	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	1,042,322						1,042,322		E24	1,042,322	13		
14	Purchase of land and equipment	5,218						5,218		G24	5,218	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	1,095,845						1,095,845		E32	1,095,845	16		
17	Purchase of land and equipment	5,218						5,218		G32	5,218	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	3,998						3,998		E32	3,998	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	5,417,378	16,236		0	0	0	5,433,614			5,433,614	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	225,786	1,179,925					1,405,711		E44	1,405,711	42
43	Purchase of land and equipment	256,271	7,731					264,002		G44	264,002	43
44	Construction	430,000	76,150					506,150		F44	506,150	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		237,041					237,041		E44	237,041	48
49	Traffic control safety — Current operation		35,475					35,475		E44	35,475	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	697,596						697,596		E81	697,596	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,609,653	1,536,322		0	0	0	3,145,975			3,145,975	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	5,012						5,012		E79	5,012	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	26,250						26,250		E32	26,250	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	31,262	0				0	31,262			31,262	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,239,555						1,239,555		E52	1,239,555	122
123	Purchase of land and equipment	28,854						28,854		G52	28,854	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,131,238	4,223					1,135,461		E61	1,135,461	127
128	Purchase of land and equipment	173,601						173,601		G61	173,601	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	80,222						80,222		E61	80,222	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium Crown Point	52,029						52,029		E61	52,029	135
136	Other culture and recreation	177,574						177,574		E61	177,574	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,883,073	4,223		0	0	0	2,887,296			2,887,296	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		23,548					23,548		E89	23,548	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	187,632		316,732				504,364		E89	504,364	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	387,982						387,982		E50	387,982	145
146	Purchase of land and equipment	66,693						66,693		G50	66,693	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	422,546						422,546		E29	422,546	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			2,426,364				2,426,364		E89	2,426,364	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,064,853	23,548	2,743,096	0	0	0	3,831,497			3,831,497	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	267,259						267,259		E29	267,259	160	
161	Purchase of land and equipment	12,039						12,039		G29	12,039	161	
162	Clerk, Treasurer, financial administration — Current operation	323,812						323,812		E23	323,812	162	
163	Purchase of land and equipment	4,291						4,291		G23	4,291	163	
164	Elections — Current operation	4,639						4,639		E89	4,639	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation	27,378						27,378		E25	27,378	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	99,337						99,337		E31	99,337	168	
169	Purchase of land and equipment	9,916						9,916		G31	9,916	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	270,166						270,166		E89	270,166	171	
172	Other general government — Current operation	94,689						94,689		E89	94,689	172	
173	Purchase of land and equipment							0		G89	0	173	
174	Communication Specialist							0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	1,113,526	0	0	0	0	0	1,113,526			1,113,526	176	
177	Section G — DEBT SERVICE				7,866,728			7,866,728			7,866,728	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	7,866,728	0	0	7,866,728			7,866,728	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184						11,902,375		11,902,375			11,902,375	184	
185								0			0	185	
186								0			0	186	
187	Subtotal Regular Capital Projects	0	0			0	11,902,375	0			11,902,375	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189	Funds #340 Terra Lake & #344 NW Beaver Drive					2,282,774		2,282,774			2,282,774	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	2,282,774	0	2,282,774			2,282,774	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	14,185,149	0	14,185,149			14,185,149	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	12,119,745	1,580,329	2,743,096	7,866,728	14,185,149	0	38,495,047			38,495,047	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							3,553,127	E91		3,553,127	198
199	Purchase of land and equipment							213,200	G91		213,200	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							1,479,290	E80		1,479,290	201
202	Purchase of land and equipment							199,042	G80		199,042	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							69,785	E80		69,785	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,294,157		1,294,157	242
243	Enterprise Capital Projects								1,618,720		1,618,720	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,427,321		8,427,321	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	12,119,745	1,580,329	2,743,096	7,866,728	14,185,149	0	38,495,047	8,427,321		46,922,368	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	527,583	243,561			50,000		821,144	2,441,219		3,262,363	255
256	Internal TIF loans/repayments and transfers out			1,833,086	10,935	1,360,971		3,204,992			3,204,992	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	527,583	243,561	1,833,086	10,935	1,410,971	0	4,026,136	2,441,219		6,467,355	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	12,647,328	1,823,890	4,576,182	7,877,663	15,596,120	0	42,521,183	10,868,540		53,389,723	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,388,480	4,704,357	188,774			6,281,611			6,281,611	264
265	Committed					10,726,416		10,726,416			10,726,416	265
266	Assigned	863,028						863,028			863,028	266
267	Unassigned	4,974,521						4,974,521			4,974,521	267
268	Total Governmental	5,837,549	1,388,480	4,704,357	188,774	10,726,416	0	22,845,576			22,845,576	268
269	Proprietary								7,055,734		7,055,734	269
270	Total ending fund balance June 30, 2016	5,837,549	1,388,480	4,704,357	188,774	10,726,416	0	22,845,576	7,055,734		29,901,310	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,484,877	3,212,370	9,280,539	8,066,437	26,322,536	0	65,366,759	17,924,274		83,291,033	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF JOHNSTON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																												
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Amount paid to other local governments</th> <th></th> </tr> <tr><td>M05 \$</td><td style="text-align: right;">0</td></tr> <tr><td>M32</td><td style="text-align: right;">216</td></tr> <tr><td>M44</td><td style="text-align: right;">849,935</td></tr> <tr><td>M94</td><td style="text-align: right;">0</td></tr> <tr><td>M52</td><td style="text-align: right;">500</td></tr> <tr><td>M62</td><td style="text-align: right;">88,861</td></tr> <tr><td>M80</td><td style="text-align: right;">709,428</td></tr> <tr><td>M81</td><td style="text-align: right;">24,459</td></tr> <tr><td>M89 \$</td><td style="text-align: right;">2,189,922</td></tr> </table>	Amount paid to other local governments		M05 \$	0	M32	216	M44	849,935	M94	0	M52	500	M62	88,861	M80	709,428	M81	24,459	M89 \$	2,189,922	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Purpose</th> <th style="text-align: left;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td style="text-align: right;">L44 \$ 16,905</td></tr> <tr><td>All other.....</td><td style="text-align: right;">L89 \$ 685</td></tr> </table>	Purpose	Amount paid to State	Highways.....	L44 \$ 16,905	All other.....	L89 \$ 685
Amount paid to other local governments																												
M05 \$	0																											
M32	216																											
M44	849,935																											
M94	0																											
M52	500																											
M62	88,861																											
M80	709,428																											
M81	24,459																											
M89 \$	2,189,922																											
Purpose	Amount paid to State																											
Highways.....	L44 \$ 16,905																											
All other.....	L89 \$ 685																											
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																												
Total salaries and wages paid.....						Z00 \$	Amount - Omit cents 6,924,626																					
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED																												
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year																				
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																				
1. Water utility	19U \$ 5,898,000	29U \$	39U \$ 571,000	49U \$ 3,455,000	49U \$	49U \$ 1,872,000	49U \$	I91 \$	163,321																			
2. Sewer utility	19U 6,720,658	29U	39U 542,904	49U 2,722,754	49U	49U 3,455,000	49U	I89	187,162																			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92																				
4. Gas utility	19U	29U	39U	49U	49U	49U		I93																				
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94																				
6. Industrial Revenue	19T	24T	34T		44T	44T		I89																				
7. Mortgage revenue	19T	24T	34T		44T	44T		I89																				
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89																				
9. TIF-GO Other-Specify	19U 13,753,407	29U	39U 1,385,878	49U 12,367,529	49U	49U	49U	I89	427,670																			
10. Storm Water	19U 5,425,000	29U	39U 375,000	49U 5,050,000	49U	49U	49U	I89	143,966																			
11. Streets	19U 39,338,935	29U	39U 2,644,218	49U 36,694,717	49U	49U	49U	I89	1,364,183																			
12. Fire Truck	19U 410,000	29U	39U 65,000	49U 345,000	49U	49U	49U	I89	13,400																			
13. Public Safety Facilities	19U 12,800,000	29U	39U 610,000	49U 12,190,000	49U	49U	49U	I89	361,383																			
14.	19U	29U	39U	49U	49U	49U	49U	I89																				
Total long-term debt	84,346,000	0	6,194,000	72,825,000	0	5,327,000	0		2,661,085																			
B. Short-term debt		Outstanding as of JULY 1, 2015		Amount - Omit cents																								
		Outstanding as of JUNE 30, 2016		61V \$																								
				64V \$																								
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents																								
Assessed Valuations by Levy Authority and County, AY2014/FY2016																												
Actual valuation -- January 1, 2014				\$	2,051,923,053		x .05 = \$		102,596,153																			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																												
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																							
	\$	1,766,593	\$	11,895,234			17,732,698	31,394,525																				
REMARKS								V98																				